



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Yuba
Marysville, California

Date: April 2, 2003
Filing Ref: YUB04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|---------------------------------------|
| 1. Employee Fringe Benefits | 7. Custodial Services |
| 2. Building Use Allowance | 8. Administration Services |
| 3. Personnel | 9. Information Technology |
| 4. Auditor-Controller | 10. Automotive Services (ISF) |
| 5. County Counsel | 11. Sheriff Automobile Services (ISF) |
| 6. Buildings and Grounds | 12. Self Insurance (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF YUBA**STEVE WESTLY
CALIFORNIA STATE CONTROLLER**BY Dean E. SellersBY Michael J. HaveyDEAN E. SELLERSMichael J. Havey
Chief, Bureau of PaymentsAUDITOR - CONTROLLER4-7-034-10-03

Date

Date

Negotiated by Jay Lal
Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment

COUNTY OF YUBA, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

| Central Svc Departments | 0100 BD OF SUPVR | 0200 CLK RECORDR | 0600 ASSESSOR | 0800 ELECTIONS | 1100 INSURANCE | 1200 CAP IMPRVMT | 1400 INDUST DEV | 1500 SURVEYOR | 1600 P/W ADMIN | 1701 CLERK OF BD |
|----------------------------|---------------------|---------------------|------------------|-------------------|-------------------|---------------------|--------------------|------------------|-------------------|---------------------|
| BUILD USE ALLOW | \$3,242 | \$5,892 | \$6,501 | | | | | | \$8,194 | \$469 |
| EQUIP USE ALLOW | 847 | 11,533 | 1,172 | 728 | | 758 | | | | 887 |
| 0101 MISC EXPEND | 41 | 60 | 196 | 63 | | | 30 | 48 | 69 | 30 |
| 0901 UTILITIES | 3,169 | 8,562 | 9,447 | | | | | | 11,908 | 459 |
| 0300 PERSONNEL | 1,428 | 1,428 | 5,427 | 1,142 | | | | 286 | 1,713 | 571 |
| 0400 AUDITOR | 956 | 937 | 3,031 | 866 | | 110 | 162 | 326 | 1,012 | 500 |
| 0500 TREASURER | 40 | | | | | 21 | | | | |
| 0700 CO COUNSEL | 57,091 | 580 | 335 | 3,598 | | | | | 5,455 | |
| 0900 BLDG & GRND | 3,097 | 6,096 | 6,641 | (46) | | | | | 8,679 | 511 |
| 0950 CUSTODIAL | 3,650 | 6,153 | 6,789 | | | | | | 8,558 | 528 |
| 1800 ADMIN SVCS | 117 | 1,238 | 4,820 | 2,127 | | (43) | | | | 964 |
| 1900 INFO TECH | | 18,757 | 59,728 | 180 | | | | | | 11,062 |
| 1700 CO ADMIN | 15,171 | 888 | 3,098 | 854 | | | 275 | 502 | 1,039 | 413 |
| Total Allocated | \$88,849 | \$62,124 | \$107,185 | \$9,512 | | \$846 | \$467 | \$1,162 | \$46,627 | \$16,394 |
| Roll Forward | (4,573) | 16,825 | (31,309) | (845) | (12) | (2,431) | (2,170) | (757) | (9,633) | 12,109 |
| Proposed costs | \$84,276 | \$78,949 | \$75,876 | \$8,667 | \$(12) | \$(1,585) | \$(1,703) | \$405 | \$36,994 | \$28,503 |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== |

COUNTY OF YUBA, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

| Central Svc Departments | 2300 PUB DEFENDR | 2400 GRAND JURY | 2500 D.A. | 2520 DA MAJ NARC | 2521 DA SPECIAL | 2522 CHILD ABUSE | 2523 CA VIOL WMN | 2600 CHLD SUPPRT | 2700 SHERIFF | 2701 SHER BOAT |
|----------------------------|---------------------|--------------------|--------------|---------------------|--------------------|---------------------|---------------------|---------------------|-----------------|-------------------|
| BUILD USE ALLOW | | | \$5,410 | | | | | | \$17,529 | |
| EQUIP USE ALLOW | | | 83 | 120 | | 144 | | | 186 | |
| 0101 MISC EXPEND | 199 | 5 | 319 | | | | | 722 | 1,430 | 39 |
| 0901 UTILITIES | | | 5,287 | | | | | | 17,132 | |
| 0300 PERSONNEL | | | 5,427 | | | | | 23,135 | 30,846 | 571 |
| 0400 AUDITOR | 15 | 31 | 4,551 | | | | | 14,737 | 18,483 | 545 |
| 0500 TREASURER | | | 588 | | | | | 1,337 | 8,126 | |
| 0700 CO COUNSEL | | 167 | 1,213 | | | | | | 21,485 | |
| 0900 BLDG & GRND | | | 3,528 | | | | | (930) | 18,980 | |
| 0950 CUSTODIAL | | | 6,091 | | | | | (22,892) | 19,737 | |
| 1800 ADMIN SVCS | | | 2,862 | | | | | 36,279 | 33,217 | |
| 1900 INFO TECH | | | 23,087 | | | | | 74,813 | 165,565 | |
| 1700 CO ADMIN | 1,809 | 45 | 4,214 | | | | | 12,155 | 20,874 | 496 |
| | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Total Allocated | \$2,023 | \$248 | \$62,660 | \$120 | | \$144 | | \$139,356 | \$373,590 | \$1,651 |
| Roll Forward | (3,653) | (6,590) | 13,276 | (626) | (1,176) | (3,119) | (1,695) | 39,208 | 133,807 | (1,358) |
| | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Proposed costs | \$(1,630) | \$(6,342) | \$75,936 | \$(506) | \$(1,176) | \$(2,975) | \$(1,695) | \$178,564 | \$507,397 | \$293 |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== |

COUNTY OF YUBA, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

| Central Svc Departments | 2703 SHER C-CAP | 2710 SHERIFF GUN | 2900 JAIL | 3000 JUV HALL | 3100 PROBATION | 3101/09 VICT WIT | 3110 PROB-R&R | 3114 VAWSPU PROB | 3115 V.W. ELDER | 3116 J.A.I.B.G. |
|----------------------------|--------------------|---------------------|--------------|------------------|-------------------|---------------------|------------------|---------------------|--------------------|--------------------|
| BUILD USE ALLOW | | | \$164,603 | \$14,322 | \$8,470 | \$(5,747) | | | | |
| EQUIP USE ALLOW | | 412 | | 567 | 5,962 | | 1,706 | | | |
| 0101 MISC EXPEND | | | 1,156 | 486 | 515 | 164 | 43 | 23 | 8 | 10 |
| 0901 UTILITIES | | | 487,424 | | 8,278 | 9,615 | | | | |
| 0300 PERSONNEL | | | 19,422 | 18,565 | 12,853 | 6,569 | 1,428 | | | 286 |
| 0400 AUDITOR | | | 12,142 | 10,787 | 6,928 | 5,345 | 925 | 165 | 117 | 270 |
| 0500 TREASURER | | | 1,155 | 871 | 40 | 121 | | | | |
| 0700 CO COUNSEL | | | | | 671 | | | | | |
| 0900 BLDG & GRND | | | 179,242 | (2,394) | 9,217 | 705 | | | | |
| 0950 CUSTODIAL | | | 185,334 | 20,252 | 9,538 | | | | | |
| 1800 ADMIN SVCS | | | 7,429 | 3,740 | 5,592 | 5,804 | 1,073 | | | |
| 1900 INFO TECH | | | 1,417 | 10,100 | 67,954 | 100,860 | | | | |
| 1700 CO ADMIN | | | 15,205 | 8,913 | 7,890 | 3,085 | 734 | 212 | 68 | 156 |
| | | | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Total Allocated | | \$412 | \$1,074,529 | \$86,209 | \$143,908 | \$126,521 | \$5,909 | \$400 | \$193 | \$722 |
| Roll Forward | | 1 | 477,516 | 19,160 | 41,430 | 86,469 | 416 | 39 | 15 | 654 |
| | | | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Proposed costs | | \$413 | \$1,552,045 | \$105,369 | \$185,338 | \$212,990 | \$6,325 | \$439 | \$208 | \$1,376 |
| | | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== |

COUNTY OF YUBA, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

| | | | | | | | | | | |
|------------------|------------|----------|-------------|------------|------------|----------|-----------|-----------|----------|-----------|
| Central Svc | 3117 CRIME | 3130 JUV | 3150 | 3151 | 3300 DRAIN | 3400 AG | 3500 BLDG | 3700 JUV | 4100 PUB | 4200 EMER |
| Departments | PREVE | DRUG CT | PROB-FAMILY | PROB-CHILD | DITCH | COMM | INSPEC | TRAFFIC | GUARD | SVCS |
| BUILD USE ALLOW | | | | | | \$5,742 | \$1,667 | | | \$1,552 |
| EQUIP USE ALLOW | | | | | | 5,250 | 6,458 | | 34 | 867 |
| 0101 MISC EXPEND | 37 | | 30 | | 175 | 250 | 99 | 3 | 26 | 87 |
| 0901 UTILITIES | | | | | | 8,344 | 2,421 | | | 1,517 |
| 0300 PERSONNEL | 286 | | | | | 2,571 | 1,999 | | 571 | 1,713 |
| 0400 AUDITOR | 353 | | 361 | | 36 | 1,597 | 1,296 | 40 | 498 | 1,262 |
| 0500 TREASURER | | | 40 | | 21 | | 142 | | | 324 |
| 0700 CO COUNSEL | | | | | | 761 | 13,528 | | 24,670 | 1,251 |
| 0900 BLDG & GRND | | | | | | 6,082 | 1,639 | | | 1,690 |
| 0950 CUSTODIAL | | | | | | 5,996 | 1,741 | | | 1,748 |
| 1800 ADMIN SVCS | | | | | | 2,695 | 4,258 | 209 | 191 | 2,540 |
| 1900 INFO TECH | | | | | | 12,565 | 17,525 | | 5,410 | 7,966 |
| 1700 CO ADMIN | 403 | | 268 | | 1,592 | 2,891 | 1,386 | 28 | 378 | 1,209 |
| Total Allocated | \$1,079 | | \$699 | | \$1,824 | \$54,744 | \$54,159 | \$280 | \$31,778 | \$23,726 |
| Roll Forward | | (32) | (715) | | (1,904) | 11,441 | 28,717 | (1,812) | (20,933) | (511) |
| Proposed costs | \$1,079 | \$(32) | \$(16) | | \$(80) | \$66,185 | \$82,876 | \$(1,532) | \$10,845 | \$23,215 |
| | ===== | ===== | ===== | | ===== | ===== | ===== | ===== | ===== | ===== |

COUNTY OF YUBA, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

| Central Svc Departments | 4300 PLANNING | 4400 ANIMAL CNTL | 4500 LAFCO | 4700 HEALTH | 4720 HEALTH/CMSP | 4800 ENV HEALTH | 4900 REFUSE DISP | 5000 BI-CO M/H | 5200/5300 W/F | 5400 GEN RELIEF |
|----------------------------|------------------|---------------------|---------------|----------------|---------------------|--------------------|---------------------|-------------------|------------------|--------------------|
| BUILD USE ALLOW | \$1,472 | \$3,853 | | | | \$5,606 | | | | |
| EQUIP USE ALLOW | | 4,595 | 38 | 639 | | 789 | | | | |
| 0101 MISC EXPEND | 77 | 106 | | 1,621 | 26 | | 1 | | 13,275 | 2 |
| 0901 UTILITIES | 2,139 | | | | | 8,147 | | | | |
| 0300 PERSONNEL | 1,142 | 1,999 | | 12,720 | | | | | 34,951 | |
| 0400 AUDITOR | 791 | 1,405 | 17 | 22,470 | 10 | | 13 | | 58,278 | |
| 0500 TREASURER | | 21 | | 6,870 | | | | | 3,751 | |
| 0700 CO COUNSEL | 3,366 | | 2,347 | 1,534 | | 1,753 | | | 891 | |
| 0900 BLDG & GRND | 1,525 | (42) | | 155 | | 5,896 | | | 1,080 | |
| 0950 CUSTODIAL | 1,537 | | | (37,882) | | 5,855 | | | (91,522) | |
| 1800 ADMIN SVCS | 2,529 | 2,186 | (1) | 14,479 | | 1,052 | | | 57,506 | |
| 1900 INFO TECH | | 2,465 | | 104,365 | | 3,187 | | | 441,723 | |
| 1700 CO ADMIN | 976 | 1,449 | 2 | 20,944 | 240 | | 9 | | 139,319 | 16 |
| Total Allocated | \$15,554 | \$18,037 | \$2,403 | \$147,915 | \$276 | \$32,285 | \$23 | | \$659,252 | \$18 |
| Roll Forward | (24,007) | (7,219) | 672 | 67,689 | (1,744) | 900 | 1 | | 281,178 | (1) |
| Proposed costs | \$(8,453) | \$10,818 | \$3,075 | \$215,604 | \$(1,468) | \$33,185 | \$24 | | \$940,430 | \$17 |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== | | ===== | ===== |

COUNTY OF YUBA, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

| Central Svc Departments | 5500 YCCFC | 5800 BI-CO VETS | 6000 LIBRARY | 6001 LITERACY PR | 6700 HOUSING | 7000 CRIM JUST | FD103 SUPERIOR C | 7105 COMMISSIONE | 7106 FACILITATOR | 7700 ST&TR-PROB |
|----------------------------|---------------|--------------------|-----------------|---------------------|-----------------|-------------------|---------------------|---------------------|---------------------|--------------------|
| BUILD USE ALLOW | | | \$21,071 | | \$2,482 | | \$30,489 | | | |
| EQUIP USE ALLOW | | | 10,049 | 2,132 | | | 2,201 | | | |
| 0101 MISC EXPEND | 132 | 32 | 105 | 30 | 68 | | 887 | 51 | 19 | 5 |
| 0901 UTILITIES | | | 44,180 | | 3,606 | | 31,421 | | | |
| 0300 PERSONNEL | 857 | 857 | 4,284 | | 1,713 | | 17,422 | | | |
| 0400 AUDITOR | 1,525 | 713 | 2,601 | 428 | 857 | 68 | 26,265 | 173 | 82 | 574 |
| 0500 TREASURER | 21 | 121 | 61 | 40 | | | 1,945 | | 21 | 142 |
| 0700 CO COUNSEL | 537 | | 1,818 | | 38 | | 13 | | | |
| 0900 BLDG & GRND | 145 | | 31,137 | | 2,629 | | 38,122 | 473 | | |
| 0950 CUSTODIAL | | | 33,225 | | 2,592 | | 4,946 | (915) | | |
| 1800 ADMIN SVCS | 719 | 364 | 852 | 3,832 | 3,002 | | 1,684 | | | |
| 1900 INFO TECH | 180 | 361 | 11,242 | | 1,864 | | 595 | | | |
| 1700 CO ADMIN | 1,408 | 502 | 1,990 | 273 | 1,032 | | 8,375 | 461 | 170 | 45 |
| Total Allocated | \$5,524 | \$2,950 | \$162,615 | \$6,735 | \$19,883 | \$68 | \$164,365 | \$243 | \$292 | \$766 |
| Roll Forward | | (16,833) | 67,384 | 3,592 | 4,639 | (2,858) | 11,399 | (846) | (1,658) | (1,382) |
| Proposed costs | \$5,524 | \$(13,883) | \$229,999 | \$10,327 | \$24,522 | \$(2,790) | \$175,764 | \$(603) | \$(1,366) | \$(616) |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== |

COUNTY OF YUBA, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

| Central Svc Departments | 7800 ST&TR-SHER | 7900 ST&TR-JVHAL | 8000 COM ACTION | 8001/8013 CDBG | 8100 MIN SECURTY | 8300 SPEC AVIATN | 8400 HEALTH PLAN | 8500 WORKRS COMP | 8600 GEN INS | 8700 UNEMPL INS |
|----------------------------|--------------------|---------------------|--------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-----------------|--------------------|
| BUILD USE ALLOW | | | | | | | | | | |
| EQUIP USE ALLOW | | | | | | | | | | |
| 0101 MISC EXPEND | 10 | 2 | 5 | 56 | | 2 | 1,087 | 281 | 11 | 4 |
| 0901 UTILITIES | | | | | | | | | | |
| 0300 PERSONNEL | | | | | | | 20,595 | 25,162 | 4,051 | 6,754 |
| 0400 AUDITOR | 478 | 276 | 347 | 1,916 | | 194 | (612) | (137) | (435) | (703) |
| 0500 TREASURER | 102 | 102 | 142 | 486 | | 21 | 102 | | | |
| 0700 CO COUNSEL | | | | 825 | | | 3,261 | | | 307 |
| 0900 BLDG & GRND | | | | | | | | | | |
| 0950 CUSTODIAL | | | | | | | | | | |
| 1800 ADMIN SVCS | | | 110 | 341 | | | 2,235 | 1,169 | (7) | 208 |
| 1900 INFO TECH | | | | 19,990 | | | | | | |
| 1700 CO ADMIN | 89 | 19 | 47 | 924 | | 21 | 9,877 | 2,560 | 99 | 40 |
| Total Allocated | \$679 | \$399 | \$651 | \$24,538 | | \$238 | \$36,545 | \$29,035 | \$3,719 | \$6,610 |
| Roll Forward | (1,566) | (621) | (3,509) | 4,615 | (4,755) | (172) | (2,629) | (6,286) | (782) | 2,438 |
| Proposed costs | \$(887) | \$(222) | \$(2,858) | \$29,153 | \$(4,755) | \$66 | \$33,916 | \$22,749 | \$2,937 | \$9,048 |

COUNTY OF YUBA, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

| Central Svc Departments | 8800 LIAB INS | 8900 DRUG GRANT | 9000 FISH & GAME | 9100/04 P/W | 9300 SHORT-TERM | 9400 SHERIF AUTO | 9500 AIRPORT | 9501/04 EDBG | 9600 AUTO SVCS | 9700 YUBA CO RDA |
|----------------------------|------------------|--------------------|---------------------|----------------|--------------------|---------------------|-----------------|-----------------|-------------------|---------------------|
| BUILD USE ALLOW | | | | | | | | | | |
| EQUIP USE ALLOW | | | | | | 6,357 | | | | |
| 0101 MISC EXPEND | 61 | 52 | 1 | 1,069 | 73 | 57 | 39 | 74 | 2 | |
| 0901 UTILITIES | | | | | | | | | | |
| 0300 PERSONNEL | 15,486 | 286 | | 11,424 | | | 864 | | | |
| 0400 AUDITOR | (472) | 927 | 259 | 9,432 | 314 | 828 | 2,766 | 810 | 842 | 185 |
| 0500 TREASURER | 121 | 202 | | 4,661 | | | 1,723 | 81 | 202 | |
| 0700 CO COUNSEL | 17,212 | | | | | | 864 | | | 167 |
| 0900 BLDG & GRND | | | | (143) | | | (163) | | | |
| 0950 CUSTODIAL | | | | | | | | | | |
| 1800 ADMIN SVCS | 548 | | | 4,049 | | | 18,712 | | | |
| 1900 INFO TECH | | | 481 | 21,342 | | | 722 | | | |
| 1700 CO ADMIN | 551 | 541 | 5 | 12,431 | 665 | 516 | 558 | 669 | 40 | |
| Total Allocated | \$33,507 | \$2,008 | \$746 | \$64,265 | \$1,052 | \$7,758 | \$26,085 | \$1,634 | \$1,086 | \$352 |
| Roll Forward | 52,388 | (1,766) | 211 | (11,670) | (227) | (66,628) | (58,297) | (1,582) | (7,512) | (148) |
| Proposed costs | \$85,895 | \$242 | \$957 | \$52,595 | \$825 | \$(58,870) | \$(32,212) | \$52 | \$(6,426) | \$204 |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== |

COUNTY OF YUBA, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

| Central Svc Departments | 9901 F.R. AQMD | CLINIC | SCHOOLS | SPECIAL DISTRICT | TRUSTS | OTHER | Subtotal | Direct Billed | Unallocated | Total |
|----------------------------|-------------------|--------|-----------|---------------------|-----------|-----------|-------------|------------------|-------------|-------------|
| BUILD USE ALLOW | \$2,815 | | \$7,328 | \$8,350 | | \$9,932 | \$331,244 | \$7,920 | | \$339,164 |
| EQUIP USE ALLOW | | | | | | | 64,514 | | | 64,514 |
| 0101 MISC EXPEND | | | | | | 12 | 25,698 | | 700,865 | 726,563 |
| 0901 UTILITIES | 4,090 | | 10,650 | | | 9,324 | 687,120 | | | 687,120 |
| 0300 PERSONNEL | | | | | | | 298,804 | 207,073 | | 505,877 |
| 0400 AUDITOR | | 26 | 39,281 | 25,103 | 65,705 | 4,184 | 356,168 | 5,915 | 133,598 | 495,681 |
| 0500 TREASURER | | | 31,347 | 19,332 | 109,764 | 8,248 | 202,455 | | 248,643 | 451,098 |
| 0700 CO COUNSEL | | | | 3,830 | | 2,932 | 172,500 | 128,314 | | 300,814 |
| 0900 BLDG & GRND | 6,067 | (131) | 7,481 | | | 6,016 | 342,984 | 98,039 | | 441,023 |
| 0950 CUSTODIAL | 2,939 | | 7,652 | | | 6,217 | 187,867 | 182,207 | | 370,074 |
| 1800 ADMIN SVCS | 1,375 | | | | | 1,749 | 233,805 | 797,034 | | 1,030,839 |
| 1900 INFO TECH | 902 | 121 | 361 | | | 42,666 | 1,229,556 | 206,772 | | 1,436,328 |
| 1700 CO ADMIN | | | | | | 109 | 313,223 | | 119,100 | 432,323 |
| Total Allocated | \$18,188 | \$16 | \$104,100 | \$56,615 | \$175,469 | \$91,389 | \$4,445,938 | \$1,633,274 | \$1,202,206 | \$7,281,418 |
| Roll Forward | 12,492 | (8) | 83,754 | 47,024 | | 34,507 | 1,235,406 | | | 1,235,406 |
| Proposed costs | \$30,680 | \$8 | \$187,854 | \$103,639 | \$175,469 | \$125,896 | \$5,681,344 | \$1,633,274 | \$1,202,206 | \$8,516,824 |

